Waring Green Community Association CIO

Report of the Trustees and Unaudited Financial Statements

For the period 01 January 2025 to 31 December 2025

Waring Green Community Association CIO
Contents Page
For the period 01 January 2025 to 31 December 2025

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Waring Green Community Association CIO
Report of the Trustees
For the period 01 January 2025 to 31 December 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("the Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously, the Centre was let to the predecessor entity at below market rent. Due to changes in Local Government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

The Centre continues to be a vibrant hub for the local community and a resource that is well used. As some hirers move on, new bookings have taken their place, so that the overall level of "occupancy" has remained reasonably consistent.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association are:

* - to promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating the Statutory Authorities, Voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health; advance education; provide facilities for physical and mental training; and recreation; social, moral and intellectual development; and to foster a community for the achievement of these and other charitable objects.

* - to establish, or to secure the establishment of, a community centre (hereinafter called "the Centre") and to maintain and manage or co-operate with any Local or other Statutory Authority or Authorities in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects or any of them.

* - the Association shall be non-party on politics and non-sectarian in religion.

* - to promote such other charitable purposes as may from time to time be determined.

The Area of Benefit shall be the former Brighouse Borough Council and the neighbourhoods together defined by the Administrative Area of the Calderdale Metropolitan Borough Council.

Statement on public benefit

The trustees have considered the Charity Commission’s guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource.

Volunteers

The Trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The Association continues to provide facilities (primarily through the hire of rooms at the Centre) for local groups, societies and others.

FINANCIAL REVIEW

Significant events

The Association was incorporated as a Charitable Incorporated Organisation ("ICO") with the charity commission for England and Wales on 3 August 2016. This was one of the final preparatory steps to facilitate the transfer of the charitable activities of the former Waring Green Community Association (Charity Commission registered number 502792) into an entity more appropriate for the 21st Century and also for the new lease arrangements required with Calderdale MBC.

Following completion of the necessary formalities including prior notification to suppliers, users of the Centre etc; the undertaking of the old charity was formally transferred on 1 November 2016. Any assets and liabilities existing at the date of transfer have been assumed by this CIO entity.

In recognition of the poor state of repair of the structure of parts of the building and significant repair expenditure undertaken by the Association during the period of transition, the contractual term of the new lease between the Association and Calderdale MBC commences on signature of the lease.

Reserves

The Association holds reserves of £80,471. This provides a fund for undertaking major expenditure as has been required during the period covered by these Financial Statements.

Going concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Philip Anthony Mead
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Veronica Hughes

Secretary	Mrs Johanna Brown

Independent examiners	Hodgson Hey Limited Heritage Exchange South Lane Elland West Yorkshire HX5 0HG
Bankers	Barclays Bank PLC Business Direct Leicester Leicestershire LE87 2BB
Solicitors	Brearleys Solicitors The Round House 12 King Street Brighouse West Yorkshire HD6 1NX

Approved by the Board of Trustees and signed on its behalf by

Mr Philip Anthony Mead.....

8 September 2026

Waring Green Community Association CIO
Independent Examiners Report to the Trustees
For the period 01 January 2025 to 31 December 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: William Hodgson FCCA

Date: 8 September 2026

Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

8 September 2026

Waring Green Community Association CIO
Statement of Financial Activities
For the period 01 January 2025 to 31 December 2025

	Notes	Unrestricted funds 2025	Unrestricted funds 2024
		£	£
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3		
Letting of Community Centre Facilities		53,449	50,993
Investments	4	880	842
Other income	4	2,758	-
Total		**57,087**	**51,835**
Expenditure on:			
Charitable activities	5/6		
Letting of Community Centre Facilities		(64,164)	(45,402)
Total		**(64,164)**	**(45,402)**
Net income / (deficit)		**(7,077)**	**6,433**
Total funds carried forward		**(7,077)**	**6,433**

Waring Green Community Association CIO
Statement of Financial Position
For the period 01 January 2025 to 31 December 2025

	Notes	2025	2024
		£	£
Current assets			
Debtors	10	399	454
Cash at bank and in hand		81,962	88,984
Net current assets		**82,361**	**89,438**
Current liabilities			
Creditors	11	1,890	1,890
Total assets less current liabilities		**80,471**	**87,548**
The funds of the charity:			
Unrestricted income funds	12	80,471	87,548
Total funds		**80,471**	**87,548**

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Philip Anthony Mead
Trustee

8 September 2026

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Waring Green Community Association CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Financial Statements have been prepared on the basis that the Charity is a going concern.

Funds

The Charity currently has no Restricted or Designated funds within the meaning of the Charities Act 2011. All of the Charity's funds are therefore Unrestricted Funds and as such may be spent or applied by the Trustees to further any of the Association's purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity has received payment.

Resources expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable activites

The Charity's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2. Income from legacies

	2025	2024
	£	£
Legacies received	-	-
	-	**-**

3. Income from charitable activities

	2025	2024
	£	£
Unrestricted funds		
Letting of Community Centre Facilities		
Room Hire	41,819	40,671
Tea Dances	11,485	10,322
Sundry Income	145	-
	53,449	**50,993**
	53,449	**50,993**

4. Investment and other income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	880	842
Grants and donations	2,758	-
	3,638	**842**

5. Costs of charitable activities by fund type

	2025	2024
	£	£
Unrestricted funds		
Letting of Community Centre Facilities	62,300	42,880
Support costs	1,864	2,522
	64,164	**45,402**

6. Costs of charitable activities by activity type

	2025	2024
	£	£
Letting of Community Centre Facilities	62,300	42,880
Support costs	1,864	2,522
	64,164	**45,402**

7. Analysis of support costs

	2025	2024
	£	£
Letting of Community Centre Facilities		
Management	784	1,472
Governance costs	1,080	1,050
	1,864	**2,522**

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2025 were:

	2025	2024
Salaries and wages	£	£
	-	-
The average number of persons employed during the year was 1 (2024: 1).	**-**	**-**

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Debtors

As at 31 December 2025 the Association had made payments in the normal course of operations in respect of services to be provided after 31 December 2025 as follows:

	2025	2024
	£	£
Insurance	399	455
	399	**455**

11. Creditors: amounts falling due within one year

As at 31 December 2025 the Association owed the following amounts in the course of normal operations in respect of services provided, where the relevant service had been rendered prior to 31 December 2025.

	2025 £	2024 £
Gas	280	280
Accountant's fee	1,610	1,610
	1,890	**1,890**

12. Movement in funds

Unrestricted Funds

	Balance at 31/12/2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2025 £
General	87,548	57,087	(64,164)	80,471
	87,548	**57,087**	**(64,164)**	**80,471**

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the period 01 January 2025 to 31 December 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Legacies	-	-
	-	**-**
Charitable activities		
Room Hire	41,819	40,671
Tea Dances	11,485	10,322
Sundry Income	145	-
Other Income	2,758	-
	56,207	**50,993**
Investments		
Bank interest receivable	880	842
	880	**842**
Total incoming resources	**57,087**	**51,835**
EXPENDITURE		
Charitable activities		
Cleaning costs	(15,047)	(8,115)
Laundry service	-	-
Repairs and maintenance	(14,796)	(5,561)
Equipment purchases and repairs	-	-
Water rates	(3,689)	(1,411)
Gas	(5,907)	(6,012)
Electricity	(2,996)	(2,576)
Insurance	(1,831)	(1,576)
Cleaning Materials	(1,428)	(1,019)
PRS Licence	(606)	(520)
Premises Licence	-	-
Megaslam Catering Costs	-	-
Rent	(16,000)	(16,000)
	(62,300)	**(42,880)**
SUPPORT COSTS		
Management		
Office Expenses	(164)	-
Telephone	(606)	(522)
Donation	-	(950)
Miscellaneous Expenses	(14)	-
	(784)	**(1,472)**
Governance costs		
Independent Examiner	(1,080)	(1,050)
Legal fees	-	-
	(1,080)	**(1,050)**
Total resources expended	**(64,164)**	**(45,402)**
Net income / (deficit)	**(7,077)**	**6,433**

This page does not form part of the statutory financial statements